



3013 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I, TERRANCE H. KIEKHAEFER of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEST BEND WATER UTILITY**Utility Address:** 1115 S. MAIN STREET
WEST BEND, WI 53095**When was utility organized?** 12/1/1908**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER**Title:** MANAGER**Office Address:**1115 SOUTH MAIN STREET
WEST BEND, WI 53095**Telephone:** (414) 335 - 5040**Fax Number:** (414) 335 - 5032**E-mail Address:** wbwu@ci.west-bend.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR TOM J POLACEK CPA**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP4600 AMERICAN PARKWAY
P.O. BOX 7398
MADISON, WI 53718**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** tpolacek@virchowkrause.com**Date of most recent audit report:** 3/3/1999**Period covered by most recent audit:** 1998

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER**Title:** MANAGER**Office Address:**1115 SOUTH MAIN STREET
WEST BEND, WI 53095**Telephone:** (414) 335 - 5040**Fax Number:** (414) 335 - 5032**E-mail Address:** wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,719,954	2,463,057	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,392,403	1,372,840	2
Depreciation Expense (403)	443,050	399,538	3
Amortization Expense (404-407)	20,028	20,028	4
Taxes (408)	389,226	385,426	5
Total Operating Expenses	2,244,707	2,177,832	
Net Operating Income	475,247	285,225	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	475,247	285,225	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	78,240	49,649	10
Miscellaneous Nonoperating Income (421)	7,323	246	11
Total Other Income	85,563	49,895	
Total Income	560,810	335,120	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	7,668	13
Total Miscellaneous Income Deductions	0	7,668	
Income Before Interest Charges	560,810	327,452	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	51,038	0	14
Amortization of Debt Discount and Expense (428)	12,134	6,504	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	185,395	182,653	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	248,567	189,157	
Net Income	312,243	138,295	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,954,193	3,816,313	20
Balance Transferred from Income (433)	312,243	138,295	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	415	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	4,266,436	3,954,193	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest on investments and special assessments	78,240	5
Total (Acct. 419):	78,240	
Miscellaneous Nonoperating Income (421):		
Miscellaneous invoices	7,323	6
Total (Acct. 421):	7,323	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,719,954	0	0	0	2,719,954	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	2,719,954	0	0	0	2,719,954	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	694,006		694,006	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	61,881		61,881	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	755,887	0	755,887	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,706,612	20,387,374	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,111,112	3,701,195	2
Net Utility Plant	17,595,500	16,686,179	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	17,595,500	16,686,179	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	252,717	253,521	8
Special Funds (125-128)	210,090	0	9
Total Other Property and Investments	462,807	253,521	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	6,188	25,058	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,237,802	547,768	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	590,921	500,004	15
Other Accounts Receivable (143)	8,139	11,017	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	214,553	219,461	18
Materials and Supplies (151-163)	42,307	44,829	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	3,729	126	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,103,639	1,348,263	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	75,016	46,250	24
Other Deferred Debits (182-186)	21,516	43,379	25
Total Deferred Debits	96,532	89,629	
Total Assets and Other Debits	20,258,478	18,377,592	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,986,918	1,776,966	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	4,266,436	3,954,193	28
Total Proprietary Capital	6,253,354	5,731,159	
LONG-TERM DEBT			
Bonds (221-222)	1,400,000	0	29
Advances from Municipality (223)	3,273,242	3,560,471	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,673,242	3,560,471	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	200,645	157,922	33
Payables to Municipality (233)	114,884	110,533	34
Customer Deposits (235)			35
Taxes Accrued (236)	346,489	346,040	36
Interest Accrued (237)	89,082	106,120	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	187,543	209,208	41
Total Current and Accrued Liabilities	938,643	929,823	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	8,393,239	8,156,139	49
Total Liabilities and Other Credits	20,258,478	18,377,592	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	21,503,549	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)	5,516				5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	197,547				7
Total Utility Plant	21,706,612	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	4,111,112	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	4,111,112	0	0	0	
Net Utility Plant	17,595,500	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	3,701,195				3,701,195	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	443,050				443,050	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,217				23,217	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,582				2,582	10
Other credits (specify):						11
					0	12
Total credits	468,849	0	0	0	468,849	13
Debits during year						14
Book cost of plant retired	55,369				55,369	15
Cost of removal	3,563				3,563	16
Other debits (specify):						17
					0	18
Total debits	58,932	0	0	0	58,932	19
Balance End of Year	4,111,112	0	0	0	4,111,112	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					<u>0</u>	<u>0</u>	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	42,307	44,829	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	<u>42,307</u>	<u>44,829</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 debt issue	1,340	428	6,533	1
1998 debt issues	6,766	428	34,534	2
Prior years unamortized debt discount	4,028	428	33,949	3
Total			75,016	
Unamortized premium on debt (251)				
NONE	0	428	0	4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	1,776,966	1
Changes during year (explain):		
TIF contribution	209,952	2
Balance end of year	1,986,918	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.60%	1,400,000	1
Total Bonds (Account 221):				1,400,000	
Net amount of bonds outstanding December 31:				1,400,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1994 G. O. refunding	07/01/1994	07/01/2006	4.00%	439,058	1
1994 G.O. notes	07/01/1994	07/01/2000	3.00%	12,851	2
1994 State Trust Fund	03/15/1994	03/15/1999	4.00%	10,583	3
1995 State Trust Fund	03/15/1995	03/15/2002	6.00%	0	4
1997 Promissory note	04/01/1997	04/01/2007	5.00%	986,895	5
1997 State Trust Fund Loan	03/15/1997	03/15/2005	6.00%	0	6
1998 G.O. debt	03/01/1998	09/01/2004	4.27%	120,188	7
Advance from sewer utility	12/31/1989	12/31/1999	8.00%	0	8
State Trust Fund Loan 1997	03/15/1997	03/15/2002	5.00%	0	9
1992 G. O. debt	02/01/1992	02/01/2009	6.00%	1,703,667	10
Total for Account 223				<u>3,273,242</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	346,040	1
Accruals:		
Charged water department expense	389,226	2
Charged electric department expense		3
Charged sewer department expense	8,805	4
Other (explain):		
NONE		5
Total Accruals and other credits	398,031	
Taxes paid during year:		
County, state and local taxes	346,040	6
Social Security taxes	48,259	7
PSC Remainder Assessment	3,283	8
Other (explain):		
NONE		9
Total payments and other debits	397,582	
Balance end of year	346,489	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bonds	0	51,038	30,623	20,415	1
Subtotal	0	51,038	30,623	20,415	
Advances from Municipality (223)					
Advance from sewer	4,278	9,011	9,582	3,707	2
1992 G.O. Advance	43,266	99,366	101,399	41,233	3
1994 G.O. refunding	10,085	19,358	20,171	9,272	4
1994 G. O. Notes	4,658	3,757	6,575	1,840	5
State Trust Fund 1994	619	475	779	315	6
1995 State Trust Fund	444	115	559	0	7
1997 Promissory Note	37,825	49,917	75,442	12,300	8
1997 State Trust Fund	2,300	595	2,895	0	9
State Trust Fund Loan 1997	2,645	684	3,329	0	10
1998 GO Notes		2,117	2,117	0	11
Subtotal	106,120	185,395	222,848	68,667	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	106,120	236,433	253,471	89,082	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	8,156,139	0	0	0	0	8,156,139	1
Add credits during year:							
For Services	75,274					75,274	2
For Mains	137,221					137,221	3
Other (specify):							
Hydrants	24,605					24,605	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	8,393,239	0	0	0	0	8,393,239	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Special Assessments	252,717	2
Total (Acct. 124):	252,717	
Sinking Funds (125):		
Bond redemption and reserve accounts	210,090	3
Total (Acct. 125):	210,090	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	590,921	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	590,921	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
Miscellaneous invoices	8,139	15
Total (Acct. 143):	8,139	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Receivable from Sewer	17,573	16
Public fire protection, A/R on tax roll, etc.	196,578	17
Receivable from Capital Projects fund	402	18
Total (Acct. 145):	214,553	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
Loss on early retirement of SCADA equipment - 3/27/96 Authorization	20,024	20
Total (Acct. 182):	20,024	
Preliminary Survey and Investigation Charges (183):		
Engineering	1,492	21
Total (Acct. 183):	1,492	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
Insurance, other benefits, etc.	97,099	25
Debt service	17,785	26
Total (Acct. 233):	114,884	
Other Deferred Credits (253):		
NONE		27
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	20,858,608	0	0	0	20,858,608	1
Materials and Supplies	43,568	0	0	0	43,568	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	3,906,153	0	0	0	3,906,153	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	8,274,689	0	0	0	8,274,689	6
Other (specify):					0	7
Average Net Rate Base	8,721,334	0	0	0	8,721,334	
Net Operating Income	475,247	0	0	0	475,247	8
Net Operating Income as a percent of						
Average Net Rate Base	5.45%	N/A	N/A	N/A	5.45%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	1,881,942	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	4,110,314	3
Other (Specify):		4
Total Average Proprietary Capital	5,992,256	
Net Income		
Net Income	312,243	5
Percent Return on Proprietary Capital	5.21%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New rates implemented May 1, 1998.

5. Obligations incurred or assumed, excluding commercial paper.

In 1998, the utility issued \$1,400,000 in revenue bonds.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

We received your e-mail regarding our 1998 annual report. We will keep it on file and make the necessary information in the 1999 annual report.

Ruth Mueller
West Bend Water Utility

Dear Mr. Kiehaefer:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

We do recommend the following for your 1999 annual report:

\$523,983 is reported in Account 332, Water Treatment plant, in the utility plant in service schedule, and \$60,682 is reported as total water treatment expense in the Water Operation and Maintenance Expense schedule; therefore, the water treatment statistics portion of the Reservoir, Standpipes and Water Treatment schedule should be completed. Please provide this information in your 1999 annual report.

Thank you for your efforts in preparing your 1998 annual report.

Please confirm receipt of this email. Your 1998 analytical review is closed.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	2,612,216	1
Total Sales of Water	2,612,216	
Other Operating Revenues		
Forfeited Discounts (470)	18,291	2
Miscellaneous Service Revenues (471)	2,713	3
Rents from Water Property (472)	52,697	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	34,037	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	107,738	
Total Operating Revenues	2,719,954	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	11,606	8
Pumping Expenses (620-633)	237,713	9
Water Treatment Expenses (640-652)	60,682	10
Transmission and Distribution Expenses (660-678)	451,784	11
Customer Accounts Expenses (901-905)	58,300	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	572,318	14
Total Operation and Maintenance Expenses	1,392,403	
Other Operating Expenses		
Depreciation Expense (403)	443,050	15
Amortization Expense (404-407)	20,028	16
Taxes (408)	389,226	17
Total Other Operating Expenses	852,304	
Total Operating Expenses	2,244,707	
NET OPERATING INCOME	475,247	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	8,598	564,456	1,333,539	4
Commercial	679	241,659	430,304	5
Industrial	80	163,282	200,802	6
Total Metered Sales to General Customers (461)	9,357	969,397	1,964,645	
Private Fire Protection Service (462)	215		53,477	7
Public Fire Protection Service (463)	1		510,436	8
Other Sales to Public Authorities (464)	69	51,928	83,658	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,642	1,021,325	2,612,216	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	510,436	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): none		4
Total Public Fire Protection Service (463)	510,436	
Forfeited Discounts (470):		
Customer late payment charges	18,291	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	18,291	
Miscellaneous Service Revenues (471):		
Miscellaneous	2,713	7
Total Miscellaneous Service Revenues (471)	2,713	
Rents from Water Property (472):		
Rental of towers for cellular antennas	50,400	8
Miscellaneous	2,297	9
Total Rents from Water Property (472)	52,697	
Interdepartmental Rents (473): NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	27,947	11
Other (specify): Miscellaneous	6,090	12
Total Other Water Revenues (474)	34,037	
Amortization of Construction Grants (475): NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)	163	1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	11,443	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	11,606	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	4,102	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	115,316	17
Pumping Labor and Expenses (624)	21,729	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	20,064	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	3,755	22
Maintenance of Structures and Improvements (631)	22,294	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	50,453	25
Total Pumping Expenses	237,713	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	1,656	26
Chemicals (641)	20,422	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	9,908	28
Miscellaneous Expenses (643)	1,933	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	514	31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	26,249	33
Total Water Treatment Expenses	60,682	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	81	34
Storage Facilities Expenses (661)	6,098	35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	10,706	37
Customer Installations Expenses (664)	1,700	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	13,681	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	21,027	43
Maintenance of Transmission and Distribution Mains (673)	252,787	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	100,912	46
Maintenance of Meters (676)	8,834	47
Maintenance of Hydrants (677)	35,958	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	451,784	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	628	50
Meter Reading Labor (902)	11,275	51
Customer Records and Collection Expenses (903)	46,397	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	58,300	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	176,134	56
Office Supplies and Expenses (921)	29,222	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	63,965	59
Property Insurance (924)	4,561	60
Injuries and Damages (925)	33,835	61
Employee Pensions and Benefits (926)	175,592	62
Regulatory Commission Expenses (928)	14,655	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	17,802	65
Rents (931)	17,785	66
Maintenance of General Plant (932)	38,767	67
Total Administrative and General Expenses	572,318	
Total Operation and Maintenance Expenses	1,392,403	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		346,489	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,805	2
Net property tax equivalent		337,684	
Social Security		48,259	3
PSC Remainder Assessment		3,283	4
Other (specify): NONE			5
Total tax expense		389,226	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207548				3
County tax rate	mills		4.074626				4
Local tax rate	mills		8.860512				5
School tax rate	mills		8.918777				6
Voc. school tax rate	mills		1.479551				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.541014				10
Less: state credit	mills		1.614942				11
Net tax rate	mills		21.926072				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.860512				14
Combined School Tax Rate	mills		10.398328				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.258840				17
Total Tax Rate	mills		23.541014				18
Ratio of Local and School Tax to Total	dec.		0.818097				19
Total tax net of state credit	mills		21.926072				20
Net Local and School Tax Rate	mills		17.937660				21
Utility Plant, Jan. 1	\$	20,387,374	20,387,374				22
Materials & Supplies	\$	51,063	51,063				23
Subtotal	\$	20,438,437	20,438,437				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	20,045,962	20,045,962				26
Assessment Ratio	dec.		0.963600				27
Assessed Value	\$	19,316,289	19,316,289				28
Net Local & School Rate	mills		17.937660				29
Tax Equiv. Computed for Current Year	\$	346,489	346,489				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	346,489					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	103,417		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	341,616		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	445,033	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	423,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	627,802	132	17
Diesel Pumping Equipment (326)	398,255		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,449,268	132	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	532,554		22
Water Treatment Equipment (332)	496,859	27,124	23
Total Water Treatment Plant	1,105,515	27,124	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	61,441		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			103,417	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			341,616	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	445,033	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			423,211	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			627,934	17
Diesel Pumping Equipment (326)			398,255	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,449,400	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)			532,554	22
Water Treatment Equipment (332)			523,983	23
Total Water Treatment Plant	0	0	1,132,639	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			61,441	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	2,281,157	2,262	26
Transmission and Distribution Mains (343)	9,370,329	810,775	27
Fire Mains (344)	0		28
Services (345)	1,627,765	106,901	29
Meters (346)	887,981	121,954	30
Hydrants (348)	1,150,450	149,634	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,379,123	1,191,526	
GENERAL PLANT			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	613,110	6,637	34
Office Furniture and Equipment (391)	40,319	614	35
Computer Equipment (391.1)	14,716	42,041	36
Transportation Equipment (392)	390,941	53,356	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	119,974	8,485	39
Laboratory Equipment (395)	2,946		40
Power Operated Equipment (396)	167,493	14,600	41
Communication Equipment (397)	39,513		42
SCADA Equipment (397.1)	404,904		43
Miscellaneous Equipment (398)	19,862	736	44
Other Tangible Property (399)	0		45
Total General Plant	1,834,728	126,469	
Total utility plant in service directly assignable	20,213,667	1,345,251	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	20,213,667	1,345,251	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			2,283,419	26
Transmission and Distribution Mains (343)	9,909		10,171,195	27
Fire Mains (344)			0	28
Services (345)	206		1,734,460	29
Meters (346)	40,535		969,400	30
Hydrants (348)	4,719		1,295,365	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	55,369	0	16,515,280	
GENERAL PLANT				
Land and Land Rights (389)			20,950	33
Structures and Improvements (390)			619,747	34
Office Furniture and Equipment (391)			40,933	35
Computer Equipment (391.1)			56,757	36
Transportation Equipment (392)			444,297	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			128,459	39
Laboratory Equipment (395)			2,946	40
Power Operated Equipment (396)			182,093	41
Communication Equipment (397)			39,513	42
SCADA Equipment (397.1)			404,904	43
Miscellaneous Equipment (398)			20,598	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,961,197	
Total utility plant in service directly assignable	55,369	0	21,503,549	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	55,369	0	21,503,549	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	226,771	2.65%	9,053	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	226,771		9,053	
PUMPING PLANT				
Structures and Improvements (321)	213,723	2.43%	10,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	221,110	3.93%	24,675	12
Diesel Pumping Equipment (326)	48,566	4.29%	17,085	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	483,399		52,044	
WATER TREATMENT PLANT				
Structures and Improvements (331)	91,369	2.50%	13,314	16
Water Treatment Equipment (332)	136,553	5.10%	26,031	17
Total Water Treatment Plant	227,922		39,345	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	515,542	2.10%	47,928	19
Transmission and Distribution Mains (343)	836,228	0.93%	90,868	20
Fire Mains (344)	0			21
Services (345)	343,506	2.09%	35,136	22
Meters (346)	130,966	5.00%	46,435	23
Hydrants (348)	157,718	1.59%	19,444	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,983,960		239,811	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314		946			234,878	4
315					0	5
316					0	6
317					0	7
	0	946	0	0	234,878	
321					224,007	8
322					0	9
323					0	10
324					0	11
325					245,785	12
326					65,651	13
327					0	14
328					0	15
	0	0	0	0	535,443	
331					104,683	16
332					162,584	17
	0	0	0	0	267,267	
341					0	18
342			1,057		564,527	19
343	9,909				917,187	20
344					0	21
345	206				378,436	22
346	40,535	282	1,525		138,109	23
348	4,719	2,335			170,108	24
349					0	25
	55,369	2,617	2,582	0	2,168,367	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	127,335	2.27%	13,993	26
Office Furniture and Equipment (391)	26,222	5.88%	2,389	27
Computer Equipment (391.1)	9,073	5.88%	8,934	28
Transportation Equipment (392)	340,667	10.56%	44,101	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	64,121	5.88%	7,304	31
Laboratory Equipment (395)	1,713	5.88%	173	32
Power Operated Equipment (396)	103,990	6.07%	10,610	33
Communication Equipment (397)	39,513	8.33%		34
SCADA Equipment (397.1)	60,735	8.33%	37,320	35
Miscellaneous Equipment (398)	5,774	5.88%	1,190	36
Other Tangible Property (399)	0			37
Total General Plant	779,143		126,014	
Total accum. prov. directly assignable	3,701,195		466,267	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	3,701,195		466,267	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					141,328	26
391					28,611	27
391.1					18,007	28
392					384,768	29
393					0	30
394					71,425	31
395					1,886	32
396					114,600	33
397					39,513	34
397.1					98,055	35
398					6,964	36
399					0	37
	0	0	0	0	905,157	
	55,369	3,563	2,582	0	4,111,112	
					0	38
	55,369	3,563	2,582	0	4,111,112	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			92,920	92,920	1
February			83,284	83,284	2
March			86,768	86,768	3
April			87,671	87,671	4
May			101,539	101,539	5
June			101,182	101,182	6
July			113,464	113,464	7
August			104,450	104,450	8
September			103,394	103,394	9
October			93,216	93,216	10
November			82,559	82,559	11
December			84,356	84,356	12
Total for year	0	0	1,134,803	1,134,803	
Less: Measured or estimated water used in main flushing and water treatment during year					13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				1,134,803	16
Less: Water sold				1,021,325	17
Losses and unaccounted for				113,478	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,997	21
Date of maximum: 7/14/1998					22
Cause of maximum:					23
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year				2,174	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				1,209,877	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	21	375,000	Yes	6
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1997	1996	1991	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	670	380	600	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,550	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	WESTINGHOUSE	23
Year Installed	1978	1991	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1992	1997	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	870	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESTINGHOUSE	10
Year Installed	1966	1966	1970	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	1990	1990	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	23
Year Installed	1990	1990	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	BOOSTER #6-1		1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER		5
Year Installed	1991	1991		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,000	1,000		8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR		10
Year Installed	1997	1962		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1959	1978	1967	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	6	10
Total capacity in gallons	197,000	1,000,000	298,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
				5
Year constructed	1990	1967	1997	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	10	234	90	10
Total capacity in gallons	120,000	300,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTHWEST	UNIVERSITY		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		4
				5
Year constructed	1997	1978		6
				7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		8
				9
Elevation difference in feet (See Headnote 3.)	315	154		10
Total capacity in gallons	400,000	2,000,000		11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)				13
				14
Points of application (wellhouse, central facilities, booster station, other)				15
				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,100	0	0	0	13,100	1
M	D	6.000	313,858	41	200	0	313,699	2
M	D	8.000	133,922	7,525	2,000	0	139,447	3
M	D	10.000	62,748	2,713	0	0	65,461	4
M	T	10.000	6,630	0	0	0	6,630	5
M	D	12.000	86,361	7,687	2,100	0	91,948	6
M	T	12.000	17,144	0	0	0	17,144	7
M	T	14.000	81	0	0	0	81	8
M	T	16.000	3,817	0	0	0	3,817	9
M	T	18.000	694	0	0	0	694	10
Total Within Municipality			638,355	17,966	4,300	0	652,021	
M	D	8.000	3,973	0	0	0	3,973	11
M	D	12.000	5,162	0	0	0	5,162	12
Total Outside of Municipality			9,135	0	0	0	9,135	
Total Utility			647,490	17,966	4,300	0	661,156	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,565	0	7	0	3,558		1
L	0.750	980	0	10	0	970		2
M	1.000	2,102	0	1	0	2,101		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	464	127	0	0	591		6
M	1.500	101	1	1	0	101		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	153	5	1	0	157		10
M	3.000	4	0	0	0	4		11
M	4.000	93	1	0	0	94		12
M	6.000	84	0	0	0	84		13
M	8.000	28	1	1	0	28		14
M	10.000	1	0	0	0	1		15
Total Utility		7,600	135	21	0	7,714	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	8,480	843	613	1	8,711	589	1
0.750	484	42	34	(3)	489	35	2
1.000	204	40	19	(5)	220	24	3
1.250	6	0	4	0	2		4
1.500	141	4	1	(2)	142	27	5
2.000	113	2	1	(2)	112	27	6
3.000	26	2	0	0	28	14	7
4.000	18	0	0	0	18	9	8
6.000	5	0	0	0	5	3	9
Total:	9,477	933	672	(11)	9,727	728	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	8,208	313	37	24	0	129	8,711	1
0.750	391	74	9	2	0	13	489	2
1.000	78	120	12	7	0	3	220	3
1.250	1	1	0	0	0	0	2	4
1.500	9	111	7	9	0	6	142	5
2.000	6	69	9	18	0	10	112	6
3.000	1	20	1	3	0	3	28	7
4.000	0	7	3	6	0	2	18	8
6.000	0	1	1	1	0	2	5	9
Total:	8,694	716	79	70	0	168	9,727	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	19	0	0		19	1
Within Municipality	1,065	46	8		1,103	2
Total Fire Hydrants	1,084	46	8	0	1,122	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 807

Number of distribution system valves end of year: 1,878

Number of distribution valves operated during year: 845

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

Commercial customers changed from 704 to 679 and commercial gallons changed from 275,544 to 241,659 per utility email of 5/25/99 by PSC (ele).

Water Mains (Page W-17)

Additions were financed by the TIF, developers, and the utility.

Water Services (Page W-18)

Additions were financed by the TIF, developers, and the utility.

Meters (Page W-19)

Adjustments were made to adjust totals to physical count.

Hydrants and Distribution System Valves (Page W-20)

Hydrants and valve are operated once every two years. Each year one-half of the hydrants and valves are operated, the following year the remaining half are operated.

Additions financed by the TIF, developers, and the utility.
